

No. A / II / 1583 / Misc  
O/o the PCDA Bangalore  
107, Lower Agram Road  
Agram Post  
Bangalore - 560 007  
Dated: 04 / 12 / 2015

To

The Officer-in-Charge

1. DCDA (DAD) HAL, Bangalore
2. AO (DAD) HAL, Nasik
3. AO (DAD) HAL, Koraput
4. AO (DAD) HAL, Hyderabad
5. AO (DAD) HAL, Kanpur
6. AO (DAD) HAL, Lucknow
7. AO (DAD) HAL, Barrackpore
8. AO GE (NW), Vasco
9. AO GE (Gomantak), Vasco
10. AO GE CDS (I), Vasco
11. AO GE (Project), Vasco
12. AO GE (AF), Jalahalli
13. AO GE (AF), Hebbal
14. AO GE (AF), Yelahanka
15. AO GE, Sambra
16. AO GE (A.S.T.E.), Bangalore
17. AO GE (Sea Bird), Karwar
18. AO GE (I), Chimney Hills
19. AO GE (AF), Bidar
20. AO GE (P) [AF], Bangalore

Sub: Analysis of Booking of Defence Services Expenditure for the FY 2014-15

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During the Minor Head wise Analysis of Defence Services Expenditure for the Financial Year 2014-15, HQrs Office, vide their letter no. A/ B/ II/ 11244/ Analysis dated. 20/11/2015 (copy enclosed for reference), has pointed out some discrepancies, which need analysis with explanation on the expenditure.

In this regard, it is requested to verify the bookings enclosed as 'Annexure' and Proper Clarification / Explanations for the Expenditure incurred during the Financial Year 2014-15, may please be forwarded to this Section by **RETURN FAX** for onward transmission to HQrs Office. The explanation on expenditure if cannot be given at Accounts Officer level, the same may be obtained from Executive and forwarded to this Office.

ACDA (Accounts) has seen.



Encl: Two

Senior Accounts Officer (Accounts)

Fax / Speed Post

Sub  
Pt. 700000  
8  
11/12

**Office of the Controller General of Defence Accounts  
Ulan Batar Road, Palam, Delhi Cantt – 110010**

No. A/B/II/11244/Analysis

A/C 11

Date : 20-11-2015

To

PCDA  
Bangalore

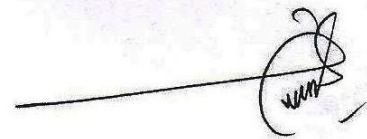
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**Subject:- Analysis of booking of Defence Services Expenditure for the Financial Year 2014-15.**

Minor Head wise analysis of booking of has revealed the following discrepancies which need to be clarified.

1. The booking of Rs. 18.29 Crore under Major Head – 0077, Minor Head – 800, is not clear.
2. An amount of Rs. 658.15 Crore has been booked under Major Head 0078, Minor Head 800- Other Receipts. Any receipt except interest on the advance payments to HAL is not possible as HAL is a PSU. As such the booking needs to be explained.
3. Booking of Rs. 31 Lakh under Major Head 2077, Minor Head 800- Other Expenditure may be explained.
4. A booking of Rs. 26 Lakh has been made under Major Head 4076 Sub Head 02, Minor Head 204- Naval Fleet. The expenditure needs to be explained.

The above mentioned points may be looked into and the clarifications/ explanations may be forwarded to this HQrs office **by return fax** for the information of higher authorities at this HQrs.



ACGDA(A/Cs & Bud)

ANAEL4195  
30/11/15

## ANNEXURE

### Booking of Defence Services Expenditure for the FY 2014-15

<u>Details of Head</u>	<u>Code Head</u>	<u>R/ C</u>	<u>Section</u>	<u>Progressive Amount</u>
MH - 0077, Minor Head - 800	00/670/30	R	100	1404,00,910.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	100	20387,90,765.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	200	18414,85,366.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	300	12649,37,805.00
MH - 0077, Minor Head - 800	00/670/30	R	400	235,65,606.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	400	9766,05,150.00
MH - 4076, SubMH - 02 , Minor Head - 204	00/913/41	C	400	25,56,825.00
MH - 0077, Minor Head - 800	00/670/30	R	500	100,40,038.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	500	840,45,121.00
MH - 0077, Minor Head - 800	00/670/30	R	600	47,95,050.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	600	3432,06,682.00
MH - 0077, Minor Head - 800	00/670/30	R	1600	28,14,130.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	1600	267,42,044.00
MH - 0077, Minor Head - 800	00/670/30	R	5910	3,44,902.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/01	C	5910	6,11,887.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/03	C	5910	76,511.00
MH - 0077, Minor Head - 800	00/670/30	R	5914	8,35,431.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/01	C	5914	5,82,672.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/03	C	5914	76,843.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/03	C	5915	1,095.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/01	C	5918	1,87,181.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/03	C	5918	1,09,335.00
MH - 0077, Minor Head - 800	00/670/30	R	5919	1,51,646.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/01	C	5919	3,39,804.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/03	C	5919	31,023.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	6202	5,16,421.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	6204	4,19,611.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	6210	11,62,177.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	6215	10,741.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	6216	3,08,548.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	6218	20,36,509.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/01	C	6219	10,30,454.00
MH - 2077, Minor Head - 800 ; Other Exp.	00/687/03	C	6219	78,926.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	6221	1,36,096.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	6800	10,55,812.00
MH - 0078, Minor Head - 800 ; Other Receipts	00/710/30	R	8203	20,430.00